Legal Services Society

2015/16
ANNUAL SERVICE PLAN REPORT

Legal
Services
Society

British Columbia
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Board Chair's Accountability Statement

The Legal Services Society's *2015/16 Annual Service Plan Report* compares the corporation's actual results to the expected results identified in the *2015/16 – 2017/18 Service Plan.* I am accountable for those results as reported.

Suzette Narbonne
Chair, LSS Board of Directors

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Chair/CEO Report Letter

We are pleased to provide the following report on the Legal Services Society's commitment to the Taxpayer Accountability Principles, in particular Taxpayer Accountability Principles Action Items 5, 8, and 9.

LSS's 2015/16 Mandate Letter referenced three strategic priorities, each of which supports a cost-conscious, principled culture of public accountability.

Mandate Letter Priority	Related Taxpayer Accountability Principles
Client Information System	Accountability, Service
Justice innovation pilot projects	Service, Respect, Cost consciousness
Cost of large criminal cases	Cost consciousness

Additional information about the Mandate Letter Priorities can be found on pages 7–8, and in Appendix A.

LSS and the Ministry of Justice have a number of protocols in place to ensure the two organizations work together in a manner that is strategic, effective, and accountable. These protocols include quarterly meetings between the LSS board chair and the Attorney General, and between LSS's CEO and the Deputy Attorney General; a Standing Committee of the Deputy Attorney General and the CEO for addressing any issues arising between the parties; and a working group consisting of senior LSS staff and the ministry that meets every three weeks to discuss budgets and services.

The society has a comprehensive orientation plan for all new board members and executive employees. In 2015/16, LSS conducted orientation sessions for four new board members and for an incumbent board member who assumed the chair's position. LSS ensures that the board chair or delegate always attends Crown board chair meetings. Board members also attend professional development programs organized by central government.

We would like to extend our thanks to LSS staff and to the many private lawyers who represent the society's clients. Without their commitment to legal aid and to improving the lives of those in need, it would not be possible for the society to deliver such a broad range of services, or to develop so many new and innovative services, on time and on budget. We would also like to thank the Attorney General and her staff for their collaboration and support throughout the year.

Suzette Narbonne
Chair, LSS Board of Directors

Mark Benton, QC
Chief Executive Officer

Purpose of the Organization

The Legal Services Society (LSS) provides legal aid in British Columbia. Created by the Legal Services Society Act in 1979, LSS is a non-profit organization that is a separate legal entity from government (see www.legalaid.bc.ca/about/ourMandate.php). Our priority is to serve the interests of people with low incomes. LSS is funded primarily by the provincial government and receives grants from the Law Foundation and Notary Foundation.

Legal representation services are available for financially eligible people with serious family, child protection, or criminal law problems. Legal representation is also available for people who face a refugee or deportation hearing, a Mental Health Review Panel or BC Review Board hearing, or who have a prison issue for which the Charter of Rights and Freedoms establishes a right to counsel.

We provide legal advice services through criminal and family duty counsel in and out of courthouses across BC, immigration duty counsel for people in detention at the Canada Border Services Agency's enforcement centre in Vancouver, the Family LawLINE, and the Brydges Line telephone service for people who may be or have been arrested. LSS also provides family advice lawyers at eight locations throughout the province.

Public legal education and information (PLEI) is integral to our services. PLEI includes legal information, triage, community referrals, and assessment of eligibility for representation. Legal information and outreach services are delivered by intake workers, legal information outreach workers (LIOWs), an Aboriginal community legal worker (ACLW), local agents, and community partners. This year we launched MyLawBC, an innovative and interactive online platform that features guided pathways to connect users with tools and resources they need to resolve several common legal issues. We provide legal education through training workshops, conferences, and webinars. We reach hundreds of intermediaries and advocates each year so that they are better able to help people with low incomes solve their legal issues. The public, intermediaries, and lawyers use our publications and websites. We collaborate with a wide range of community and government agencies to create and distribute our legal information to the people who need it. Our network of regional offices, local agents, and community partners works to ensure access to legal aid and other justice services throughout BC.

Strategic Direction and Context

In accordance with our 2015/16 Mandate Letter (www.legalaid.bc.ca/about/ourMandate.php), the society has continued to deliver on priority actions aligned with the government's Taxpayer Accountability Principles; in particular, LSS continues to administer legal aid services under the principles of cost consciousness and accountability. Our Mandate Letter priority actions, as well as other LSS goals and initiatives, continue to align with the government's priorities, and the strategic goals of the Ministry of Justice. LSS has demonstrated its commitment to transparency and accountability to the public, and we follow all relevant provincial government reporting and disclosure requirements. This commitment is also demonstrated by the society's financial position and strategic service priorities. LSS has maintained a working group with the Ministry of Justice that meets every three weeks to discuss these and other topics of mutual interest.

In 2015/16, LSS continued to face external financial pressures beyond our control, which have a significant impact on our service delivery levels. The unpredictable level of demand for LSS services continues to be a challenge for the management of our financial resources, with tariff expenditures in

the Family and CFCSA areas of law being lower than budgeted. LSS employs robust planning, demand management, and program evaluation practices to ensure that we are using all of our resources as efficiently and effectively as possible.

This year's transition to the Client Information System (CIS) had a major impact on the organization. Over the first year of CIS's operation, LSS has realized some benefits from the new system, including the potential for improved business intelligence information and automated notifications for lawyers on items such as changes of counsel. However, LSS was faced with ongoing internal change management related to several key business functions, such as intake of client applications and processing legal aid contracts billed by tariff lawyers. This transition has been particularly challenging for several LSS departments, some of whom have been managing an intense CIS-related workload for the past three years or more.

Lawyers' frustration with CIS has exacerbated an already serious concern for LSS – lawyer dissatisfaction. Lawyers have long been unhappy about the tariff rates they receive for legal aid services, and any CIS inefficiencies they have experienced over the past year have served to escalate this frustration. The corresponding risk related to tariff lawyer supply and retention, including impacts to the roster of duty counsel and LSS local agents, has also increased; for example, LSS experienced difficulties filling several duty counsel vacancies in rural communities in the past year. Any delays in securing lawyers to do legal aid work can have serious impacts on people who need our support to deal with their legal issue – and the risk is especially high in rural and remote areas of BC.

The combination of CIS and other major LSS initiatives such as MyLawBC and the Justice Innovation Transformation Initiatives (JITI – see the Project Performance section below for further information) have placed a severe strain on LSS staff capacity in the past year, making retention and recruitment of LSS employees a significant risk. Combined with a competitive labour market for skilled employees and below-market remuneration levels, LSS faced challenges in attracting and securing well-qualified employees to fill vacant positions. To mitigate this risk, LSS focused on employee engagement over the past year, which included developing and implementing a Succession Management Program designed to support employees targeted to fill future management vacancies.

Although the past year has been a challenging one in some respects, LSS has continued to advance our strategic goals – including the development of innovative services that increase access to justice for people in BC.

Report on Performance

LSS has delivered, as required, all three of our 2015/16 Mandate Letter priorities:

- **CIS** – This system has been implemented, and work to improve its functionality and efficiency is ongoing;
- **JITI** – All five JITI pilots have been implemented, are being continuously monitored for performance, and have been subject to formative evaluations;
- **Large Criminal Cases** – LSS has participated in a working group with the Ministry of Justice, the judiciary, and other provincial and national stakeholders on the topic of managing the cost and complexity of large criminal cases.

LSS measures organizational health and performance through our strategic performance measurement framework, internal and independent evaluations of pilot initiatives and core services, and regular

monitoring of operations. These performance measures also help assess the society's performance against all six Taxpayer Accountability Principles.

For example, our strategic client satisfaction measures assess our Taxpayer Accountability Principles performance under service ("maintain a clear focus on positive outcomes for citizens") and respect ("engage in equitable, compassionate, respectful, and effective communications…").

Another example is the current JITI pilot evaluations, which assess the contribution of these legal aid services to the efficiency of the justice system (cost consciousness), as well as to positive outcomes for clients (service and respect). Examples of operational metrics that measure our performance against the Taxpayer Accountability Principles include application and contract volumes against budget (tracks and promotes cost consciousness), and timeliness and accuracy of eligibility decisions (tracks cost consciousness, accountability, service, and integrity).

Operational Performance

In 2015/16, 1,001 lawyers took legal aid cases. We received over 37,000 applications for legal representation, and 73.5 percent of those applicants were eligible for a tariff lawyer contract. The breakdown of clients by area of law (criminal, family, CFCSA, and immigration) shows that family and CFCSA applications decreased compared to 2014/15.

Applications and Contracts for all Areas of Law — 2015/16

	2015/16[1]		2014/15		2013/14	
Legal Issue	Applications	Contracts[2]	Applications	Contracts	Applications	Contracts
Criminal	25,341	20,548	25,227	19,852	25,214	19,569
Family	7,888	3,803	8,620	3,442	9,364	3,708
CFCSA	3,122	2,377	3,347	2,549	3,262	2,544
Immigration	1,040	776	981	714	865	638
Administrative[3]	65	21	—	—	—	—
Total	37,456	27,525	38,175	26,557	38,705	26,459

[1] On April 27, 2015, LSS introduced a new computer system to manage client intake services and lawyer billings. Application counts for 2015/16 are believed to be comparable to applications reported for previous periods; however, changes in data collection practices as a result of the new system reduce the reliability of application data for the period.

[2] With the new system, LSS introduced the term "contract" to replace the term "referral." The counts of contracts are comparable to counts of referrals reported in earlier annual reports.

[3] With the new system, LSS introduced "Administrative" as a new area of law. These are prison appeal matters that in previous years were counted under Criminal applications and contracts.

LSS continued its community partner program, which allows us to provide legal information to clients through community organizations located in areas that are more difficult to serve. LSS also continued to fund Gladue reports and support First Nations Courts by providing LIOW services, Aboriginal

community legal worker services, duty counsel services, and financial support to Aboriginal elders at the courts. All three of our websites (LSS, Family Law in BC, and Aboriginal Legal Aid in BC) experienced increased traffic in 2015/16.

This year, we hosted five workshops (in Haida Gwaii, Port Hardy, Kamloops, Chilliwack, and Smithers) and four conferences (Provincial Advocates Conference, Kamloops Regional Conference, Decoda Direct training, and a provincial training event in partnership with Ending Violence Association and BC Collaborates) with a total of 2155 participants. Attendance was significantly higher than in previous years. We designed these workshops and conferences to reach out to intermediaries who pass on the information learned to their clients.

Legal Aid Services Provided — 2015/16

	2015/16	2014/15	2013/14
Legal advice interactions[1]	89,888	131,934	133,128
Aboriginal Community Legal Worker interactions	958	1,247	1,128
Legal Information Outreach Worker interactions	8,501	8,510[2]	8,216
PLEI publications distributed	107,978	154,450	221,097
LSS website users[3]	206,159	200,629	200,716
LSS website sessions[4]	456,720	399,241	397,914
Family Law in BC website users[3]	604,021	461,928	319,761
Family Law in BC website sessions[4]	1,296,214	1,037,524	787,775
Aboriginal Legal Aid in BC website users[3,5]	11,893	6,289	—
Aboriginal Legal Aid in BC website sessions[4,5]	16,191	9,101	—
Total intermediaries reached through LSS workshops and conferences	2,155	782	846
Direct one-to-one client assists by Community Partners[6]	13,334	12,139	—

[1] Includes circuit counsel, duty counsel, Brydges Line, and Family LawLINE. The introduction of a new lawyer billing system on April 27, 2015, disrupted the reporting of duty counsel client counts for most of the period. Volumes for 2015/16 are estimated to be underreported by approximately 20 to 30 percent.

[2] This number has been restated from 8,199 to 8,510 due to a reporting error.

[3] Website "users" is a new metric for our annual report, focusing on the number of unique individuals who used these websites during the reporting period.

[4] In past reports, this metric was reported as "average website visits per month." Two changes have been made to this metric for this report: 1) the reported values are now annual, instead of per month; and 2) the metric name has been changed to "sessions" which is a more up-to-date term for this type of website analytic.

[5] Site launched in July 2014.

[6] This data was not collected prior to 2014/15.

Project Performance

In 2015/16, LSS made significant progress on advancing major organizational projects along with its regular operational work.

In April 2015, we replaced our legacy Client Management System (CMS) with CIS. This priority action aligns with LSS goal 3 and Taxpayer Accountability Principles under service and cost consciousness. While CIS operates behind the scenes of our services, it drives our business processes and generates data to make strategic and operational decisions. In 2015/16, LSS focused on system implementation and change management for the key users (LSS staff, local agents, and tariff lawyers) of the new platforms; we also spent considerable staff time and effort to identify, prioritize, and address issues that arose over the first stages of implementation. LSS has launched a CIS system evaluation to help us learn from the challenges this project presented.

Justice Innovation Transformation Initiatives (JITI) include five projects that pilot innovative criminal, family, and child protection legal aid services. In 2015/16, the pilots entered their second year of delivering services to clients. Overall, the initiatives align with LSS goals 1 to 4 and Taxpayer Accountability Principles under integrity, service, cost consciousness, and accountability. These new projects provide British Columbians with low incomes with increased access to legal information, advice, and additional services to help them resolve their legal problems as quickly and efficiently as possible.

In 2015/16, the service delivery models for each of the five pilot projects were stabilized, and we undertook several rounds of quality improvement and refinement. We conducted formative evaluations of all five pilots alongside the quality improvement stages. The evaluations delivered generally positive findings about the services from clients, staff, and other individuals who have interacted with the programs (e.g., Justice Access Centre staff, judges, and community workers).

Another major project undertaken in 2015/16 was MyLawBC, an innovative, interactive website that guides users to resources that can help them resolve several common legal issues. This website was developed over the course of the year, culminating with a soft launch in February 2016 that was met with excellent feedback. This project supports all LSS goals and aligns with Taxpayer Accountability Principles under service and cost consciousness. Guided pathways to legal information and resources lie at the heart of MyLawBC. The site also includes a leading-edge negotiation platform where former partners can work to resolve family law issues through online dialogue and can develop an agreement together.

In addition to these major projects, LSS continued follow-up work from the Workplace Environment Survey (WES) conducted in 2013/14. LSS divisions and departments were asked to implement specific recommendations from the WES Action Plan, developed from the results of the survey and subsequent focus groups with LSS employees. Part of this action plan also included the introduction of the LSS Succession Management Program, which identifies and supports staff members who have the potential to fill a future management vacancy. The overall goal of the WES Action Plan is to strengthen employee engagement, especially in light of the continued heavy workload created by major organizational projects.

The final report for the Child, Family, and Community Service Act (CFCSA) Services evaluation was delivered in 2015/16. It contained recommendations to help LSS better understand whether current services are meeting the needs of clients with child protection matters, and to identify opportunities to

improve the efficacy of LSS CFCSA services. This is the first time LSS's child protection services have been evaluated in this way. We have started developing an action plan to utilize the evaluation findings.

Goals, Strategies, Measures, and Targets

LSS has four goals guiding our strategic and operational decisions. We first introduced these goals in 2008/09 after a broad consultation process that involved discussions with the LSS board, staff, and community members on the priorities for legal aid renewal, the future direction of legal aid in BC, and the society's vision, mission, and values. Our goals are client-centred and outcome-focused, as we believe these are the best approaches for delivering high quality, effective, and cost-conscious services in accordance with our mandate. These goals align with the strategic direction of the Ministry of Justice as well as the Taxpayer Accountability Principles. The table below illustrates this alignment.

LSS Goal Alignment

LSS Goal	Ministry Strategic Goal Alignment	Taxpayer Accountability Principles Alignment
Goal 1: People with low incomes who have legal issues use LSS services.	Goal 1: The justice and public safety sector in British Columbia is fair. Goal 2: The justice and public safety sector in British Columbia protects people.	Service; Respect; Integrity
Goal 2: People with low incomes get help with related legal issues so they can solve and prevent legal problems.	Goal 1: The justice and public safety sector in British Columbia is fair. Goal 2: The justice and public safety sector in British Columbia protects people.	Service; Respect
Goal 3: LSS manages resources soundly.	Goal 3: The justice and public safety sector in British Columbia is sustainable.	Cost consciousness; Appropriate Compensation; Integrity; Accountability
Goal 4: LSS provides leadership in justice innovation.	Goal 3: The justice and public safety sector in British Columbia is sustainable. Goal 4: The justice and public safety sector in British Columbia has the public's confidence.	Cost consciousness; Service

Goal 1: People with low incomes who have legal issues use LSS services.

LSS needs to ensure our services are accessible, address the needs of clients, are culturally appropriate, and that the public is aware that these services are available.

Strategies

- Make it easier for clients to access legal aid services.
- Partner with Aboriginal and other underserved communities to deliver services that support positive client outcomes.
- Support service partners and front-line workers to deliver effective and efficient services.
- Support clients to be active participants in solving their legal issues.

Performance Measure 1.1: Percent of clients satisfied with the accessibility of LSS services

Performance Measure	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Target	2015/16 Actual	2016/17 Target	2017/18 Target
Percent of clients satisfied with the accessibility of LSS services[1]	—	—	69%	—	—	—	73%

[1] Data is from the triennial Client Services Survey. The next survey is scheduled for 2017/18.

Performance Measure 1.2: Percent of clients satisfied with the helpfulness of LSS services

Performance Measure	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Target	2015/16 Actual	2016/17 Target	2017/18 Target
Percent of clients satisfied with the helpfulness of LSS services[1]	—	—	68%	—	—	—	72%

[1] Data is from the triennial Client Services Survey. The next survey is scheduled for 2017/18.

Performance Measure 1.3: Percent of clients satisfied overall with LSS services

Performance Measure	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Target	2015/16 Actual	2016/17 Target	2017/18 Target
Percent of clients satisfied overall with LSS services[1]	—	—	66%	—	—	—	70%

[1] Data is from the triennial Client Services Survey. The next survey is scheduled for 2017/18.

Performance Measure 1.4: Percent of clients satisfied with LSS support to help them participate in resolving their legal issues

Performance Measure	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Target	2015/16 Actual	2016/17 Target	2017/18 Target
Percent of clients satisfied with LSS support to help them participate in resolving their legal issues[1]	—	—	66%	—	—	—	70%

[1] Data is from the triennial Client Services Survey. The next survey is scheduled for 2017/18.

Overall, previous survey results regarding client satisfaction with the accessibility and helpfulness of LSS services and support show that we are providing clients with the services they need when and where they need them, fulfilling our mandate to help people solve their legal problems and to facilitate access to justice. Targets are set based on a reasonable expectation of improvement over results in baselines or the previous survey.

Goal 2: People with low incomes get help with related legal issues so they can solve and prevent legal problems.

Clients' legal problems often arise from or lead to other problems such as health, housing, and debt issues. By working with other service providers to help clients get support for these issues, LSS can improve client outcomes as well as reduce clients' use of justice, health, and social services over the long term.

Strategies

- Collaborate with service partners to assess and refer clients to services for their related legal issues.
- Support front-line workers to assess and refer clients to services for their related legal issues.

Performance Measure 2.1: Percent of clients satisfied with the level of support LSS gave them to address their related legal issues

Performance Measure	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Target	2015/16 Actual	2016/17 Target	2017/18 Target
Percent of clients satisfied with the level of support LSS gave them to address their related legal issues[1]	—	—	59%	—	—	—	63%

[1] Data is from the triennial Client Services Survey. The next survey is scheduled for 2017/18.

Performance Measure 2.2: Percent of lawyers satisfied with LSS support for increasing their ability to help clients address related legal issues

Performance Measure	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Target	2015/16 Actual	2016/17 Target	2017/18 Target
Percent of lawyers satisfied with LSS support for increasing their ability to help clients address related legal issues[1]	33%	—	—	n/a	n/a	35%	—

[1] Data is from the triennial Tariff Lawyer Satisfaction Survey. The next survey was scheduled for 2015/16, but has been postponed to 2016/17 to better align with other LSS evaluation work.

Performance Measure 2.3: Percent of lawyers who support the integrated approach to providing legal aid service

Performance Measure	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Target	2015/16 Actual	2016/17 Target	2017/18 Target
Percent of lawyers who support the integrated approach to providing legal aid service[1]	67%	—	—	n/a	n/a	69%	—

[1] Data is from the triennial Tariff Lawyer Satisfaction Survey. The next survey was scheduled for 2015/16, but has been postponed to 2016/17 to better align with other LSS evaluation work.

Measures 2.1 and 2.2 assess the effectiveness of the support provided by LSS to clients and lawyers to help clients address their related legal issues. Measure 2.3 indicates the level of support from lawyers in advancing this goal. Targets are set based on a reasonable expectation of improvement over results in baselines or the previous survey.

Goal 3: LSS manages resources soundly.

LSS must manage resources effectively and efficiently to ensure we are achieving the optimum benefit for the society's clients within available funding.

Strategies

- Foster employee engagement and organizational communication.
- Engage with and develop stronger relationships with legal aid lawyers.
- Improve information technology systems to respond to a changing environment.
- Improve the nimbleness and flexibility of LSS business processes to support capacity.

Performance Measure 3.1: Overall average employee engagement

Performance Measure	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Target	2015/16 Actual	2016/17 Target	2017/18 Target
Overall average employee engagement[1]	—	69	—	—	—	70	—

[1] Data is from the triennial Workplace Environment Survey. The next survey is scheduled for 2016/17.

Performance Measure 3.2: Percent of lawyers satisfied with the overall support provided by LSS

Performance Measure	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Target	2015/16 Actual	2016/17 Target	2017/18 Target
Percent of lawyers satisfied with the overall support provided by LSS[1]	60%	—	—	n/a	n/a	62%	—

[1] Data is from the triennial Tariff Lawyer Satisfaction Survey. The next survey was scheduled for 2015/16, but has been postponed to 2016/17 to better align with other LSS evaluation work.

Performance Measure 3.3: Number of new lawyers taking more than three referrals in the first six months

Performance Measure	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Target	2015/16 Actual	2016/17 Target	2017/18 Target
Number of new lawyers taking more than three referrals in the first six months[1]	64	73	53	60	70	60	60

[1] Data is from our client information system and financial database.

Performance Measure 3.4: Budget-to-actual expenditure variance[1]

Performance Measure	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Target	2015/16 Actual	2016/17 Target	2017/18 Target
Budget-to-actual expenditure variance[2]	-1.73%	-2.26%	-0.95%	1.5%	-0.09%	—	—

[1] This performance measure has been eliminated going forward, as per the 2016/17 LSS Service Plan. As such, there are no targets for future years.

[2] Data is from our client information system and financial database. To determine our budget-to-actual variance, we use the following calculation: Variance = 1 – (actual/budget).

Performance Measure 3.5: Percent of the public that supports the provision of legal aid services

Performance Measure	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Target	2015/16 Actual	2016/17 Target	2017/18 Target
Percent of the public that supports the provision of legal aid services[1]	95%	93%	94%	>90%	92%	>90%	>90%

[1] Data is from our annual Public Opinion Poll.

High employee engagement in the public sector, tracked by measure 3.1, is linked to improved service for clients. Measures 3.2 and 3.3 qualitatively and quantitatively assess our progress in maintaining a sustainable supply of lawyers to provide services to clients across BC. Maintaining a low budget-to-actual expenditure variance, measure 3.4, shows that we are effectively managing expenditures. Sustained public support for legal aid, measure 3.5, reflects public confidence in our services and how well we manage the organization. Targets are set based on a reasonable expectation of improvement over results in baselines or the previous survey.

Goal 4: LSS provides leadership in justice innovation.

LSS believes that innovation is needed to bring about the fundamental justice system changes required for clients to achieve timely and lasting resolutions to their legal issues.

Strategies

- Promote outcomes-based justice innovation initiatives.
- Pilot evidence-based legal aid initiatives to improve access and outcomes.
- Communicate LSS's strategic direction to stakeholders.

Performance Measure 4.1: Volume of references to LSS and justice innovation in academic literature, stakeholder reports, and media.

Performance Measure	2013/14 Actual	2014/15 Actual	2015/16 Target	2015/16 Actual	2016/17 Target
Volume of references to LSS and justice innovation in academic literature, stakeholder reports, and media[1]	20	42	25+	28	30+

[1] Data is from an annual search of academic literature, stakeholder reports, and media. Our methodology included tracking references to LSS in relation to its justice innovation ideas and projects through Google Scholar, Canadian Newsstand Major Dailies, HeinOnline, Twitter, and stakeholder websites. The search was limited to a specific set of search terms and conducted manually.

A high volume of references to LSS's justice innovation proposals in academic literature, stakeholder reports, and the media indicates that LSS's ideas are being reviewed and considered by key justice system decision makers and opinion makers. This reflects the growing reach of LSS's influence. Targets are set based on a reasonable expectation of improvement over results in baselines or the previous survey.

Financial Report

The focus of the 2015/16 fiscal year was to complete projects and manage to the bottom line. LSS ended this year with neither a surplus nor a deficit.

On April 27, 2015, the society went live with CIS. Total capital cost of the system was on budget at $4.3 million, and will be amortized over 10 years at an annual cost of $430,000. The society is committed to future updating and improving the system, and has allocated $500,000 in infrastructure upgrades to support this work.

Development of the MyLawBC website continued through the fiscal year. The Law Foundation and the society are working together to defer part of the Law Foundation Grant to assure project funding will be available in future years; these funds will flow back to the society over the next three years.

Included in the operating grant from the provincial government was $2.0 million for the Justice Innovation Transformation Initiatives (JITI) projects. This funding was for the second year of a three-year project with total funding of $6.0 million. The society operates five separate JITI projects; at the end of the year, total spending across all projects was $2.0 million.

Discussion of Results

The following discussion of the society's financial condition for the year ending March 31, 2016, should be read in conjunction with the society's audited financial statements. The financial statements have been prepared in accordance with generally accepted accounting principles for provincial reporting entities established by the Canadian Public Sector Accounting Board. LSS is accountable for how it uses all its funding under the Budget Transparency and Accountability Act.

Accumulated surplus

The society's goal was to manage our financial affairs to the bottom line, and at the end of the year, we achieved this goal with a balanced budget. At March 31, 2016, the society's total accumulated surplus was $5.3 million, of which $3.9 million was restricted by the board to cover the remaining annual amortization costs of CIS. The balance is restricted and not available for other purposes without approval by the board of directors. See Audited Financial Statements – Note 9, Accumulated surplus.

Budget allocations

LSS allocated $54.1 million or 68.9% of its budget to contracted representation services this year, which includes tariff, duty counsel, and transcript costs. Salaries and benefits comprised the next largest budget item at $12.1 million, or 15.3%. Budget for building leases and amortization amounted to $2.6 million or 3.3%. The budget for JITI amounted to $2.0 million or 2.5 %. The budget for all other costs totalled $7.8 million or 10.0%. See Audited Financial Statements – Note 11, Expenses by object.

Revenue

Total revenue for the year was $79.8 million, virtually unchanged from the prior year. Included in the total was the second year of funding for the JITI projects in the amount of $2.0 million. Lower interest rates continue to impact the society, with both the Law Foundation grant and interest revenue being reduced from previous years.

Provincial funding
The provincial government provides the largest portion of the society's revenue. This funding is subject to a three-year Memorandum of Understanding (MOU) between LSS and the Ministry of Justice. The MOU outlines the anticipated provincially funded services for each year. It also defines how criminal cases are to be categorized and funded.

There are three criminal case categories:

- **Category A:** The first $75,000 of non-court-ordered cases paid at the standard rates. These cases are funded from the base criminal tariff budget.

- **Category B:** All costs greater than $75,000 and up to $175,000 of non-court-ordered cases paid at standard rates, and all costs of court-ordered cases up to $175,000 paid at standard rates. These cases are funded by a restricted contribution, and any surplus in these cases is transferred to deferred contributions. In the case of an annual shortfall in Criminal Category B cases, the society must first apply any eligible base criminal tariff surplus to the shortfall. Any remaining shortfall is then applied to deferred contributions.

- **Category C:** All costs greater than $175,000, or all costs where the hourly rate paid is greater than the standard rate. These cases are funded through a special funding agreement with the Ministry of Justice.

The MOU sets out priorities for reallocating surpluses to shortfalls among budget categories during the year. The society's obligation to provide services is limited to the funding allocated in the MOU for each specific area.

During the 2015/16 fiscal year, the cost for Category B cases exceeded the budget by $1.2 million; this was offset by deferred contributions of $0.4 million, a Criminal Category A surplus of $0.4 million, and additional funding from the provincial government of $0.4 million.

In addition to MOU funding, the provincial government provided specific funding for all Criminal Category C cases during the fiscal year. The total funding for these cases was $2.6 million, compared to $3.0 million in 2014/15.

Federal funding
In 2015/16, the federal government contributed $14.709 million to the province for legal aid, of which up to $1,010,876 was for immigration and refugee legal aid services.

Foundation grants
Both the Law Foundation and the Notary Foundation provide annual grants to LSS with revenue earned on trust funds held by their members. Since these funds are not included in the MOU, the society can allocate them at its discretion, based on LSS board priorities and service plan goals.

The Notaries Act requires the Notary Foundation to contribute 55% of their interest revenue to the society. The foundation provided $756,289 to LSS in 2015/16, compared to $768,776 in 2014/15. The Law Foundation provided the society with a 2015/16 operating grant of $3.0 million, a decrease of $645,000 from 2014/15. An additional $77,874 of funding for projects was provided.

Investments
The majority of the society's available cash is invested under the LSS board's investment policy, which permits the society to invest in low-risk investments. The total revenue for 2015/16 was $348,137, compared to $404,543 in 2014/15.

Expenses
LSS's expenses totalled $79.8 million this year, the same as reported in 2014/15. Of this amount, $55.1 million was for contracted representation (which includes tariff, duty counsel and transcript costs), $12.6 million for salaries and benefits, $2.7 million for building and amortization, $2.0 million for JITI, and $7.4 million for other costs. Tables 1 through 6 summarize the society's expenses for the past four years. See Audited Financial Statements – Note 11, Expenses by object.

Tariff program expenses
The financial statements are prepared in accordance with Canadian public sector accounting standards (PSAS), and expenses are consolidated and reported as programs. The tariff expenses reported in the financial statements include payments to the private bar, any direct service contracts, and an allocation for both public services and tariff administration costs.

Tables 1 through 4 provide details of the costs included in the tariff expenses. Total expenditures for tariff programs were $65.5 million or 82.2% of total spending in 2015/16, compared to $66.6 million or 83.5% in 2014/15. The largest change was in the criminal tariff, which decreased $0.8 million due to a significantly reduced cost for Category C cases and duty counsel. The child protection tariff decreased $0.6 million due to decreased billing from lawyers. The family tariff increased $0.4 million compared to the prior year.

The total cost of Criminal Category B cases for the year was $3.1 million, or $1.2 million greater than budgeted. This deficit was covered by transferring $0.4 million from deferred contributions, as well as a Criminal Category A surplus and a contribution from the provincial government. At the end of the fiscal, the deferred contribution was completely transferred; therefore, there are no funds available for future years.

To determine the costs for tariff and duty counsel, LSS estimates the liability for services provided by the private bar. To arrive at this figure, we use an actuarial model that includes actual costs based on invoices received and estimated costs for work performed on all unbilled contracts made during the fiscal year. The calculation is 90% accurate, 19 times out of 20. The estimated tariff liability at the end of 2015/16 is $11.0 million. The actuarial model was reviewed by an independent actuary in February 2016, and no changes were recommended.

Salaries and benefits
Salary and benefit costs are subject to negotiated collective agreements and terms and conditions of employment. These agreements are approved by the society and the provincial government. The BCGEU agreement was renegotiated in 2015/16 and will expire March 31, 2020. The PEA agreement will expire on September 30, 2019.

Risks
During prior fiscal years, legislative changes such as the Family Law Act and the omnibus federal Safe Streets and Communities Act bill have directly impacted LSS. The changes affected the criminal, family, and immigration tariffs. We may not fully understand the impacts of these changes for up to three years. LSS will continue its practice of monitoring all tariff costs on a monthly basis to

determine what fiscal impacts, if any, these legislative changes may have on LSS tariffs.

Increasing case costs and service demands continue to be a risk that the society must manage. The ability to manage demand continued to be critical to meeting budget targets this past year.

The MOU created three categories for criminal cases and set limits on the amount the society can spend on a case before having to obtain special funding agreements. This has the effect of limiting the society's exposure to the ever-expanding costs of large criminal cases. At the end of the fiscal year, the deferred contribution for Category B cases was exhausted. The society will be required to monitor Category B costs and provide updated information to the ministry regarding additional funding requirements.

Long-term funding for immigration and refugee legal aid remains a concern for the society, as immigration volumes continue to fluctuate. The federal and provincial funding agreement that expired on March 31, 2012, was renewed for another five years, until March 31, 2017, with status quo funding of $1.7 million.

For four of the past five years, the society has restricted capital spending in order to minimize deficits. Currently, after adjusting for CIS, LSS's capital asset book value represents 14.5% of the assets' original cost. This is an indication that a majority of the assets are beyond their estimated useful life. To start to address this issue, the society has budgeted $0.5 million of its operating budget for infrastructure improvements and $0.7 million for capital expenditures.

Future outlook

The provincial government has approved the society's 2016/17 budget. The budget included an additional $2.0 million for JITI projects, but did not include any additional funding for the legislative changes noted above.

However, changing volumes of applications in family and child protection and fluctuations in criminal invoicing patterns will continue to create challenges for LSS, and will require us to monitor and report any changes throughout the year.

The trend of lower non-government revenues over the past six years is expected to continue. The amount of cash the society has to invest has declined over the past two years due to deficits and investment in CIS, and will result in lower investment revenues.

Currently, the rental rate for the society's head office is below market, and the lease will expire on December 31, 2019. Estimates for the rental cost increase or costs to relocate are not available at this time.

External factors outside the society's control, such as legislative and policy changes and government-initiated projects, could pose a financial risk for the society in 2016/17. The LSS/JAG working group reviews and discusses external issues that arise, including possible mitigation strategies for LSS.

LSS Expenses — Summary Tables

Table 1 **Criminal services***					
	2012/13	**2013/14**	**2014/15**	**2015/16**	
				Actual	**Budget**
Tariff payments to lawyers	$25,470,509	$26,817,715	$26,490,313	$25,895,096	$24,153,000
Large cases	8,399,263	4,246,367	2,494,921	2,117,309	2,374,000
Duty counsel	5,790,691	5,966,578	5,999,898	5,865,671	5,847,000
Contracted representation services[1]	1,896,235	1,904,501	1,876,919	1,835,338	2,044,000
Public services	3,718,181	3,618,554	3,596,599	3,867,410	3,597,000
Tariff administration	2,001,160	2,085,283	1,935,780	2,033,098	2,298,000
Total criminal services	$47,276,039	$44,638,998	$42,394,430	$41,613,922	$40,313,000

* 2012/13 figures were adjusted due to the removal of the "Other" line item in the Administration table.

[1] Includes Community Legal Assistance Society, West Coast Prison Justice Society, Downtown Community Court.

Table 2 **Family services***					
	2012/13	**2013/14**	**2014/15**	**2015/16**	
				Actual	**Budget**
Tariff payments to lawyers	$11,476,619	$10,382,476	$9,124,646	$9,095,107	$9,000,000
Duty counsel[1]	3,501,466	3,531,770	3,436,539	3,695,848	3,749,000
Public services	1,089,487	1,134,019	1,030,236	1,073,222	1,090,000
Tariff administration	752,424	714,076	630,827	745,319	984,000
Total family services	$16,819,996	$15,762,341	$14,222,248	$14,609,496	$14,823,000

* 2012/13 figures were adjusted due to the removal of the "Other" line item in the Administration table.

[1] Includes Family LawLINE.

Table 3 **Child protection (CFCSA) services***					
	2012/13	**2013/14**	**2014/15**	**2015/16**	
				Actual	**Budget**
Tariff payments to lawyers	$6,755,412	$7,418,229	$7,029,972	$6,413,257	$7,350,000
Public services	347,567	434,132	420,688	438,385	443,000
Tariff administration	304,328	357,068	325,403	324,500	355,000
Total CFCSA services	$7,407,307	$8,209,429	$7,776,063	$7,176,142	$8,148,000

* 2012/13 figures were adjusted due to the removal of the "Other" line item in the Administration table.

Table 4 **Immigration services***					
	2012/13	**2013/14**	**2014/15**	**2015/16**	
				Actual	**Budget**
Tariff payments to lawyers	$1,141,615	$1,302,061	$1,480,788	$1,431,607	$1,350,000
Duty counsel	137,025	137,999	142,533	148,793	150,000
Public services	412,230	457,182	479,728	476,759	490,000
Tariff administration	56,727	68,263	75,141	90,621	102,000
Total immigration services	$1,747,597	$1,965,505	$2,178,190	$2,147,780	$2,092,000

* 2012/13 figures were adjusted due to the removal of the "Other" line item in the Administration table.

Table 5 **Other programs**					
	2012/13	**2013/14**	**2014/15**	**2015/16**	
				Actual	**Budget**
Justice Innovation Transformation Initiatives (JITI)	—	—	$2,017,682	$2,000,000	$2,000,000
Publishing Services	1,521,279	1,539,942	1,725,753	1,881,422	1,514,000
Community engagement and support	873,834	823,771	1,038,401	982,048	1,009,000
Aboriginal Services	586,470	465,952	578,673	656,615	512,000
Total other programs	$2,981,583	$2,829,665	$5,360,509	$5,520,085	$5,035,000

Table 6 **Administration***					
	2012/13	**2013/14**	**2014/15**	**2015/16**	
				Actual	**Budget**
Executive Office	$1,149,881	$1,053,756	$1,175,862	$1,285,771	$1,403,835
Strategic Planning, Policy, and Human Resources	1,948,674	1,741,110	1,962,507	2,065,301	2,014,748
IT Services	2,182,246	2,183,639	2,809,304	2,676,352	2,266,995
Finance and Administration	2,427,085	2,173,419	1,952,924	2,691,614	2,537,422
Total administration	$7,707,886	$7,151,924	$7,901,097	$8,719,038	$8,223,000

* 2012/13 figures were adjusted due to the removal of the "Other" line item in the Administration table.

Table 7	Financial Resource Summary								
$ millions	2010/11 Actual	2011/12 Actual	2012/13 Actual	2013/14 Actual	2014/15 Actual	2015/16 Budget	2015/16 Actual	2015/16 Variance	2014/15 – 2015/16 Variance
Operating Revenue									
Contribution from Province	72.1	75.6	78.4	75.2	74.2	74.6	74.6	—	0.4
Other Income & Recoveries	4.8	5.1	5.1	4.9	5.5	4.0	5.2	1.2	(0.3)
Total Revenue	76.9	80.7	83.5	80.1	79.7	78.6	79.8	1.2	0.1
Operating Expenses									
Criminal Services	41.9	45.6	46.9	44.6	42.4	40.3	41.6	1.3	(0.8)
Family Services	15.1	15.8	16.7	15.8	14.2	14.6	14.6	—	0.4
Child Protection Services	5.8	6.7	7.4	8.2	7.8	8.2	7.2	(1.0)	(0.6)
Immigration Services	3.3	2.1	1.7	2.0	2.2	2.1	2.1	—	(0.1)
Justice Innovation Transformation Initiatives (JITI)	—	—	—	—	2.0	2.0	2.0	—	—
Publishing Services	1.4	1.4	1.5	1.5	1.7	1.5	1.9	0.4	0.2
Community Engagement	0.5	0.8	0.9	0.8	1.0	1.0	1.0	—	—
LawLINE & Community Support	—	—	—	—	—	—	—	—	—
Aboriginal Services	0.5	0.5	0.6	0.5	0.6	0.6	0.7	0.1	0.1
Administration	7.7	7.2	7.5	6.5	7.5	7.4	7.9	0.5	0.4
Amortization	0.8	0.7	0.7	0.7	0.4	0.9	0.8	(0.1)	0.4
Total Expenses	77.0	80.8	83.9	80.6	79.8	78.6	79.8	1.2	0.0
Net Income from Operations	(0.1)	(0.1)	(0.4)	(0.5)	(0.1)	—	—	—	0.1
Capital Expenditures	0.2	0.3	0.9	2.8	2.1	1.4	0.5	(0.9)	(1.7)
Total Liabilities (even if zero)	20.0	18.3	18.8	16.5	17.0	—	17.9	—	0.9
Accumulated Surplus/ Retained Earnings	6.4	6.3	5.9	5.4	5.3	5.3	5.3	—	—

Note: The above financial information was prepared based on current Generally Accepted Accounting Principles, except for the accounting treatment of deferred contributions.

Legal Services Society

Financial statements 2015/16

Legal Services Society management's responsibility for the financial statements

Management is responsible for the preparation of the society's financial statements. This responsibility includes maintaining the integrity and objectivity of the society's financial records, and presenting the society's financial statements in accordance with section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

Management maintains a system of internal controls that ensures all material agreements and transactions of the society are properly recorded. The society's financial statements for the year ended March 31, 2016, have been examined by PricewaterhouseCoopers LLP. Their examination was made in accordance with Canadian generally accepted auditing standards, and included obtaining a sufficient understanding of the society's internal controls to plan the audit.

The directors of the society's board are not employees of the society. The board of directors is responsible for determining that management fulfills its responsibilities in the preparation of the financial statements and the control of the society's financial operations. The board of directors meets with staff of PricewaterhouseCoopers LLP to discuss their audit work, the society's internal controls, and the financial statements. The board of directors is responsible for approving the financial statements.

Mark Benton, QC
Chief Executive Officer

Doug Wong, CPA, CA
Director, Finance and Corporate Services

May 12, 2016

Independent Auditor's Report

To the Board of Directors of the Legal Services Society and to the Minister of Justice and Attorney General, Province of British Columbia

We have audited the accompanying financial statements of the Legal Services Society, which comprise the statement of financial position as at March 31, 2016 and the statements of operations and accumulated surplus, changes in net financial assets / liabilities and cash flows for the year ended March 31, 2016 and the related notes, which comprise a summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial statements
Management is responsible for the preparation of these financial statements in accordance with the accounting requirements outlined in Section 23.1 of the *Budget Transparency and Accountability Act* of the Province of British Columbia, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility
Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

PricewaterhouseCoopers LLP
PricewaterhouseCoopers Place, 250 Howe Street, Suite 700, Vancouver, British Columbia, Canada V6C 3S7
T: +1 604 806 7000, F: +1 604 806 7806, www.pwc.com/ca

"PwC" refers to PricewaterhouseCoopers LLP, an Ontario limited liability partnership

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Opinion
In our opinion, the financial statements which comprise the statement of financial position as at March 31, 2016, the statements of operations and accumulated surplus, changes in net financial assets / liabilities and cash flows for the year ended March 31, 2016, and the related notes, are prepared, in all material respects, in accordance with the accounting requirements outlined in Section 23.1 of the *Budget Transparency and Accountability Act* of the Province of British Columbia.

Emphasis of matter
Without modifying our opinion, we draw your attention to note 2 to the financial statements, which describes the basis of accounting and the significant differences between such basis of accounting and Canadian public sector accounting standards. Note 18 to the financial statements discloses the impact of these differences.

PricewaterhouseCoopers LLP

Chartered Professional Accountants

Legal Services Society

Statement of financial position

as at March 31, 2016

		2016		2015
Financial assets				
Financial assets				
Cash *(note 17)*	$	**2,949,887**	$	1,434,501
Investments *(notes 4 and 17)*		**11,577,437**		13,927,617
Accounts receivable *(note 17)*				
Government of British Columbia		**1,306,166**		139,984
Government of Canada		**1,344,294**		848,806
Other		**581,058**		583,722
Total financial assets		**17,758,842**		16,934,630
Liabilities				
Accounts payable and accrued liabilities				
General *(note 5a)*		**2,617,306**		2,321,459
Tariff *(note 5b)*		**14,503,583**		13,567,301
Employee future benefits *(note 6b)*		**255,000**		259,000
Deferred contributions *(note 7)*		**—**		443,690
Long-term liabilities *(note 8)*		**491,800**		468,400
Total liabilities		**17,867,689**		17,059,850
Net financial assets / (liabilities)		**(108,847)**		(125,220)
Non-financial assets				
Tangible capital assets *(Schedule 1)*		**4,936,026**		5,218,796
Prepaid expenses		**512,516**		246,119
Total non-financial assets		**5,448,542**		5,464,915
Accumulated surplus *(note 9)*	$	**5,339,695**	$	5,339,695
Contractual obligations *(note 13)*				
Contingent liabilities *(note 16)*				

The accompanying notes and supplementary schedule are an integral part of these financial statements.

Suzette Narbonne
Chair of the Board of Directors

Karen Christiansen, FCPA, FCA
Chair of the Finance Committee

Legal Services Society

Statement of operations and accumulated surplus

for the year ended March 31, 2016

	Budget *(note 12)*	2016	2015
Revenue			
Government of British Columbia *(note 14)*	$ 72,596,000	$ **72,594,180**	$ 72,243,711
Law Foundation	2,955,000	**3,032,874**	3,299,195
Justice Innovation and Transformation Initiatives *(notes 10, 11, and 14)*	2,000,000	**2,000,000**	2,000,000
Department of Justice — Canada *(note 20)*	—	**891,170**	904,445
Notary Foundation	500,000	**756,289**	768,776
Investment income	468,000	**348,137**	404,543
Miscellaneous *(note 20)*	115,000	**163,813**	93,758
Total revenue	78,634,000	**79,786,463**	79,714,428
Expenses *(note 11)*			
Criminal tariff	40,313,000	**41,613,922**	42,394,430
Family tariff	14,823,000	**14,609,496**	14,222,248
Child protection tariff	8,148,000	**7,176,142**	7,776,063
Immigration tariff	2,092,000	**2,147,780**	2,178,190
Justice Innovation and Transformation Initiatives	2,000,000	**2,000,000**	2,017,682
Publishing	1,514,000	**1,881,422**	1,725,753
Community engagement	1,009,000	**982,048**	1,038,401
Aboriginal services	512,000	**656,615**	578,673
Administration	8,223,000	**8,719,038**	7,901,097
Total expenses	78,634,000	**79,786,463**	79,832,537
Annual deficit	—	—	(118,109)
Accumulated surplus at beginning of year	5,339,695	**5,339,695**	5,457,804
Accumulated surplus at end of year *(note 9)*	$ 5,339,695	$ **5,339,695**	$ 5,339,695

The accompanying notes and supplementary schedule are an integral part of these financial statements.

Legal Services Society

Statement of changes in net financial assets / liabilities

for the year ended March 31, 2016

	Budget *(note 12)*	2016	2015
Annual deficit	$ —	$ —	$ (118,109)
Acquisition of tangible capital assets	(1,380,000)	**(491,220)**	(2,130,077)
Amortization	936,217	**773,990**	383,400
	(443,783)	**282,770**	(1,746,677)
Acquisition of prepaid expenses	—	**(512,516)**	(246,119)
Use of prepaid expenses	—	**246,119**	393,424
	—	**(266,397)**	147,305
Increase (Decrease) in net financial assets	(443,783)	**16,373**	(1,717,481)
Net financial assets at beginning of year	(125,220)	**(125,220)**	1,592,261
Net financial assets / (liabilities) at end of year	$ (569,003)	$ **(108,847)**	$ (125,220)

The accompanying notes and supplementary schedule are an integral part of these financial statements.

Legal Services Society

Statement of cash flows

for the year ended March 31, 2016

		2016		2015
Operating transactions				
Cash received				
Transfers from Government of British Columbia	$	**72,984,308**	$	74,849,664
Grants received		**3,770,130**		3,895,997
Interest		**348,137**		404,543
GST recovered		**282,663**		—
Other		**298,529**		1,106,584
		77,683,767		80,256,788
Cash paid				
Legal aid tariff		**54,208,039**		55,785,372
Salaries and benefits		**12,050,536**		11,651,248
Rent		**1,915,109**		1,696,795
Services		**2,485,913**		2,368,919
GST paid		—		233,522
All other		**7,367,744**		7,038,093
		78,027,341		78,773,949
Cash (used in) provided by operations		**(343,574)**		1,482,839
Capital transactions				
Cash used to acquire tangible capital assets		**(491,220)**		(2,130,077)
Investing transactions				
Investments purchased		—		(5,000,000)
Investments redeemed		**2,350,180**		4,046,683
Cash provided by (used in) investing transactions		**2,350,180**		(953,317)
Increase/(decrease) in cash and cash equivalents		**1,515,386**		(1,600,555)
Cash and cash equivalents at beginning of year		**1,434,501**		3,035,056
Cash and cash equivalents at end of year	$	**2,949,887**	$	1,434,501

The accompanying notes and supplementary schedule are an integral part of these financial statements.

Legal Services Society

Notes to the Financial Statements

for the year ended March 31, 2016

1. Overview

The Legal Services Society (the society) was established under the Legal Services Society Act on October 1, 1979 (as revised on May 31, 2007). The society is governed by a board of directors, of which five are appointed by the Province of British Columbia (the province) and four are appointed by the Law Society. The purpose of the society is to:

- assist individuals to resolve their legal problems and facilitate access to justice,
- establish and administer an effective and efficient system for providing legal aid to individuals in British Columbia, and
- provide advice to the Attorney General and Minister of Justice respecting legal aid and access to justice for individuals in British Columbia.

The society is not subject to income taxes.

2. Basis of presentation

These financial statements are prepared by management in accordance with the accounting requirements of section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia. This section requires that financial statements be prepared in accordance with Canadian Public Sector Accounting Standards (PSAS), except in regards to government transfers as described in notes 3(a) and 18.

3. Significant accounting policies

(a) Revenue recognition

Revenues are recognized in the period in which the transactions or events that give rise to the revenues occurred. All revenues are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impracticable.

Restricted contributions received or receivable are deferred and amortized into revenue as the related expenses are incurred. This accounting policy complies with the accounting requirements of section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia. However, this accounting treatment is different from the requirements of the Canadian PSAS, which require that government contributions be recognized as revenue when approved by the transferor and eligibility criteria have been met, unless the transfer contains a stipulation that creates a liability. In this case, the transfer is recognized as revenue over the period that the liability is extinguished. See note 18 for the impact of this policy on the financial statements.

(b) Expenses

Expenses are reported on an accrual basis. The cost of services incurred during the year is expensed.

(c) Tariff expenses

Tariff expenses include amounts billed by lawyers to the society and an estimate of services performed by lawyers but not yet billed to the society.

(d) Employee future benefits

i. The society's employees belong to the Municipal Pension Plan, which is a multi-employer contributory pension plan. The society records its pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plan records accrued liabilities and accrued assets for the plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets, and costs to individual employers participating in the plan.

ii. The cost of non-vesting sick leave benefits is actuarially determined using management's best estimate of salary escalation, accumulated sick days at retirement, long-term inflation rates, and discount rates.

(e) Tangible capital assets

Tangible capital assets are recorded at cost, which includes amounts that are directly related to the acquisition, design, construction, development, improvement, or betterment of the asset.

Tangible capital assets are amortized on a straight-line basis as follows:

Assets	Per year
Furniture	10 – 20%
Equipment	20%
Computer equipment	25 – 33%
Computer software	20 – 33%
Client Information System	10%
Leasehold improvements	Lower of lease term and useful life

Tangible capital assets are written down when conditions indicate that they no longer contribute to the society's ability to provide services, or when the value of future economic benefits associated with the tangible capital assets is less than their net book value. The net writedowns (if any) are accounted for as expenses in the statement of operations.

(f) Asset retirement obligation

The society recognizes the fair value of a future asset retirement obligation as a liability in the period in which it incurs a legal obligation associated with the retirement of tangible long-lived assets that results from the acquisition, construction, development, and/or normal use of the assets. The society concurrently recognizes a corresponding increase in the carrying amount of the related long-lived asset that is depreciated over the life of the asset.

The fair value of the asset retirement obligation is estimated using the expected cash flow approach that reflects a range of possible outcomes discounted at a credit-adjusted, risk-free interest rate. Subsequent to the initial measurement, the asset retirement obligation is adjusted at the end of each period to reflect the passage of time and changes in the estimated future cash flows underlying the obligation. Changes in the obligation due to the passage of time are recognized in the statement of operations as an operating expense using the effective interest method. Changes in the obligation due to changes in estimated cash flows are recognized as an adjustment of the carrying amount of the related long-lived asset that is amortized over the remaining life of the asset.

(g) Prepaid expenses

Prepaid expenses include memberships, computer software licenses, and deposits. These items are charged to expense over the periods expected to benefit from them.

(h) Financial instruments

The society's financial instruments consist of investments, accounts receivable, and accounts payable and accrued liabilities. Accounts receivable, and accounts payable and accrued liabilities are initially recorded at fair market value and subsequently measured at cost. Investments, which comprise guaranteed investment certificates, provincial bonds, corporate bonds, and structured bank notes, are initially recorded at fair market value and subsequently measured at amortized cost. The effective interest method is used to determine income.

All financial assets are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the statement of operations. A writedown of a portfolio investment to reflect a loss in value is not reversed for a subsequent increase in value.

The fair values of the society's cash, accounts receivable, and accounts payable and accrued liabilities generally approximate their carrying amounts due to their short term to maturity. The fair values of the society's investments are disclosed in note 4. The fair value of the society's tariff accounts payable and accrued liabilities is not readily determinable.

(i) Measurement uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. Areas where estimates are significant to the financial

statements include the tariff liabilities and expenses (note 19). Other areas where estimates are made include the valuation of accounts receivable, amortization of tangible capital assets, asset retirement obligation, non-vested sick leave benefits and contingent liabilities.

Estimates are based on the best information available at the time of the preparation of the financial statements and are reviewed annually to reflect new information as it becomes available. Measurement uncertainty exists in these financial statements. Actual results could differ from those estimates.

4. Investments

The carrying value of the society's investments is $11,577,437 (2015 — $13,927,617). Included in investments is $166,437 for accrued interest (2015 — $147,617). Investments have maturities ranging from April 2016 to July 2017 and rates of return ranging from 1.51% to 2.45%.

The investments have a market value at March 31, 2016, of $11,589,013 (2015 — $13,946,842). Investments are recorded at amortized cost less any writedowns associated with a loss in value that is other than a temporary decline.

5. Accounts payable and accrued liabilities

(a) General

		2016		2015
Trade payables	**$**	**1,372,273**	$	1,604,815
Payroll payables		**1,245,033**		716,644
Total	**$**	**2,617,306**	$	2,321,459

(b) Tariff

		2016		2015
Submittals approved, not paid	**$**	**2,249,250**	$	1,510,665
Submittals not approved		**1,298,333**		963,636
Accrual *(note 19)*		**10,956,000**		11,093,000
Total	**$**	**14,503,583**	$	13,567,301

The society uses an actuarial model to estimate legal services performed but not yet billed to the society. Management estimated the liability to be approximately $10,956,000 (2015 — $11,093,000). This estimate, included in the above table, incorporates average case costs and service billings for similar cases, based on historical experience over a two-year period. Actual costs could differ from this estimate (notes 3(i) and 19).

6. Employee future benefits

(a) Pension plan

The society and its employees contribute to the Municipal Pension Plan (the plan), a jointly trusteed pension plan. The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits provided are based on a formula. As at December 31, 2014, the plan has about 185,000 active members and approximately 80,000 retired members.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plan. This rate is then adjusted to the extent there is amortization of any funding deficit.

The most recent valuation for the plan as at December 31, 2012, indicated a $1.370 billion funding deficit for basic pension benefits on a going concern basis.

The society paid $827,637 for employer contributions to the plan in fiscal year 2015/16, which represents 0.05 per cent of the total plan contributions. The society expects to pay $830,000 for employer contributions in the next fiscal year.

The results of the December 31, 2015, valuation will be available during the 2016/17 fiscal year.

(b) Non-vested sick leave

Employees are credited days per year, ranging from six to 10 days, for use as paid absences in the year due to illness or injury. Employees are allowed to accumulate unused sick day credits each year, up to the allowable maximum provided in their respective employment agreement. Accumulated credits may be used in future years to the extent that the employee's illness or injury exceeds the current year's allocation of credits. The use of accumulated sick days for sick-leave compensation ceases on termination of employment. The benefit cost and liabilities related to the plan are included in the financial statements.

Non-vested sick leave		**2016**		2015
Balance, beginning of year	**$**	**259,000**	$	252,000
Expense		**16,000**		37,000
Expected benefits paid		**(20,000)**		(30,000)
Balance, end of year	**$**	**255,000**	$	259,000

7. Deferred contributions

	Balance, beginning of year	Restricted contributions	Criminal Category A tariff surplus	Amortized to operations	**Balance, end of year**
Government of British Columbia — Category B	$ 443,690	$ 2,173,641	$ 444,936	$ 3,062,267	**$ 0**

The society's Memorandum of Understanding (MOU) with the Minister of Justice and Attorney General of British Columbia provides for restricted funding for exceptional matters commencing with the 2003 fiscal year. Effective April 1, 2014, the MOU was revised to provide clarification on criminal case classification and funding of these cases.

There are now three categories:

- **Category A:** the first $75,000 of non-court-ordered cases paid at the standard rates. These cases are funded from the base criminal tariff budget.
- **Category B:** all costs greater than $75,000 and up to $175,000 of non-court-ordered cases paid at standard rates, and all costs of court-ordered cases up to $175,000 paid at standard rates. These cases are funded by a restricted contribution, and any surplus in these cases is transferred to deferred contributions. In the case of an annual shortfall in Criminal Category B cases, the society must first apply any eligible base criminal tariff surplus to the shortfall. Any remaining shortfall is then applied to deferred contributions.
- **Category C:** all costs greater than $175,000, or all costs where the hourly rate paid is greater than the standard rate. These cases are funded through a special funding agreement with the Ministry of Justice.

8. Long-term liabilities

Asset retirement obligation

Included within long-term liabilities is the society's accrual for its asset retirement obligation for the estimated costs of restoring certain leased facilities to their original condition at the end of the lease terms.

The following is a reconciliation of the changes in the asset retirement obligation during the year:

	2016	2015
Balance, beginning of year	**$ 468,400**	$ 565,200
Decrease in estimate	**—**	(119,100)
Accretion expense	**23,400**	22,300
Balance, end of year	**$ 491,800**	$ 468,400

The accretion expense is included in the premises expense. The undiscounted estimated cash flows required to settle the obligations ongoing to December 31, 2019, are $591,000 (2015 — $591,000). The cash flows are discounted using a credit-adjusted, risk-free rate of 5% (2015 — 5%).

9. Accumulated surplus

		2016		2015
Total accumulated surplus at end of year	**$**	**5,339,695**	$	5,339,695
Internally restricted for Client Information System	**$**	**3,874,180**	$	4,300,000
Internally restricted for strategic initiatives	**$**	**1,465,515**	$	1,039,695

The board of directors has authorized the following restrictions on the accumulated surplus:

- In fiscal 2013, the board of directors restricted the entire accumulated surplus to be used for board-directed strategic initiatives and allocated $4.3 million of those funds for the Client Information System (CIS) to replace the legacy Case Management System.
- CIS was installed and went live in April 2015 at a total cost of $4.258 million. The accumulated surplus will be drawn down as the cost of the CIS project is amortized over the anticipated useful life of the asset.
- These funds are not available for other purposes without approval by the board of directors.

10. Justice Innovation and Transformation Initiatives

Included in the 2014/15 fiscal year budget, the Ministry of Justice provided an additional $2.0 million annually for three years for Justice Innovation and Transformation Initiatives (JITI) pilot projects. These initiatives included: Expanded Criminal Duty Counsel, Expanded Family Duty Counsel, Expanded Family LawLINE, Family Mediation Referrals, and the Parents Legal Centre. These pilot projects were launched in 2014/15 and will run for three years. At the end of this period, all of the innovative pilot projects will be evaluated and assessed for their effectiveness. There is no guarantee of funds beyond the 2016/17 fiscal year.

11. Expenses by object

The following is a summary of expenses by object:

	2016 Budget	**2016 Actual**	2015 Actual
Tariff	$ 43,237,000	**$ 44,227,435**	$ **45,738,974**
Salaries and benefits	12,096,778	**12,578,922**	**11,710,417**
Duty counsel	9,925,945	**10,191,944**	**9,817,835**
Grants and contracted services	5,373,767	**4,771,388**	**4,726,457**
Premises	1,647,965	**1,915,109**	**1,696,795**
Local agents	1,731,825	**1,722,457**	**1,664,180**
Computers	1,070,663	**1,558,408**	**1,589,194**
Office	788,915	**779,287**	**882,154**
Amortization	936,217	**773,990**	**383,400**
Transcripts	990,000	**724,942**	**966,139**
Miscellaneous	516,513	**265,612**	**396,227**
Board expenses	204,508	**152,984**	**137,779**
Travel	113,904	**123,985**	**122,986**
Total	$ 78,634,000	**$ 79,786,463**	$ **79,832,537**

Included in the above 2016 actual expenditures is $2,000,000 (2015 — $2,017,682) for the JITI projects referred to in note 10.

12. Budgeted figures

The operating budgeted figures, presented on a basis consistent with that used for actual results, were approved by the board of directors on January 15, 2015, and submitted to the Ministry of Justice on February 13, 2015. The Attorney General and Minister of Justice approved the budget on March 13, 2015.

13. Contractual obligations

The society has the following contractual obligations for long-term leases of its office premises:

Year		2016
2017	$	890,053
2018		920,429
2019		961,208
2020		734,013
2021		0
Total	**$**	**3,505,703**

At year-end, the liability for future costs of legal services to be performed beyond the fiscal year, for which the society is currently committed, is estimated by management to be approximately $23.1 million. This estimate uses the same methodology as described in note 5 for tariff payables.

14. Related parties

The society is related to the Province of British Columbia and its ministries, agencies, and Crown corporations. In this relationship, the province provided funding in the amount of $74,594,180 (2015 — $74,243,711) and the society is responsible for providing legal aid to individuals throughout British Columbia. At year-end, the province owed the society $1,306,166 (2015 — $139,984).

Certain members of the board of directors provide tariff services to the society. These services are provided in the regular course of business under the same terms and conditions as other lawyers. The total amount paid for their services during the year was $21,848 (2015 — $53,239). All payments to board members are reviewed by the finance committee on a quarterly basis.

15. Economic dependence

In 2016, the society received 93% (2015 — 93%) of its operating revenue from the Province of British Columbia.

16. Contingent liabilities

The nature of the society's activities is such that there is usually pending or prospective litigation at any time against the society. With respect to claims at March 31, 2016, management believes the society has valid defences and appropriate insurance coverage in place. Accordingly, no provision has been made in these financial statements for any liability that may result. In the event that any of these claims are successful, management believes they will not have a material effect on the society's financial position.

17. Risk management

Credit risk

Credit risk is the risk of loss resulting from failure of an individual or group to honour their financial obligations. The society's accounts receivable are due primarily from government organizations and reputable organizations. The society's cash and investments are held at Canadian chartered banks, and Canadian financial institutions, respectively. The society is not exposed to significant credit risk.

At year-end, there were no significant accounts receivable that were past due and not impaired.

Liquidity risk

Liquidity risk is the risk that the society will not be able to meet its financial obligations as they fall due. The society's approach to managing liquidity risk is to ensure that it will have sufficient working capital and cash flow to fund operations and settle liabilities when due. Additionally, the society has a line of credit up to $1.0 million with a Canadian chartered bank. The interest rate per annum is the bank's prime rate. At March 31, 2016, the society has $nil drawn against this line (2015 — $nil).

The maturity of the society's financial assets and liabilities as at year-end was as follows:

2016

	On demand	Up to 1 year	1 to 3 years	**Total**
Financial assets				
Cash	$ 2,949,887	—	—	$ 2,949,887
Investments	—	7,509,106	4,068,331	11,577,437
Accounts receivable	—	3,231,518	—	3,231,518
Total financial assets	**$ 2,949,887**	**$ 10,740,624**	**$ 4,068,331**	**$ 17,758,842**
Financial liabilities				
Accounts payable and accrued liabilities	—	6,164,889	—	6,164,889
Tariff accrual	—	10,956,000	—	10,956,000
Other liabilities	—	746,800	—	746,800
Total financial liabilities	—	**$ 17,867,689**	—	**$ 17,867,689**

2015

	On demand	Up to 1 year	1 to 3 years	**Total**
Financial assets				
Cash	$ 1,434,501	—	—	$ 1,434,501
Investments	—	8,010,617	5,917,000	13,927,617
Accounts receivable	—	1,572,512	—	1,572,512
Total financial assets	**$ 1,434,501**	**$ 9,583,129**	**$ 5,917,000**	**$ 16,934,630**
Financial liabilities				
Accounts payable and accrued liabilities	—	4,795,760	—	4,795,760
Tariff accrual	—	11,093,000	—	11,093,000
Other liabilities	—	1,171,090	—	1,171,090
Total financial liabilities	—	**$ 17,059,850**	—	**$ 17,059,850**

Market risk

Market risk comprises three types of risk: currency risk, interest rate risk, and other price risk.

(a) Currency risk

Currency risk is the risk that the value of a financial instrument will fluctuate due to changes in foreign exchange rates. The society is not exposed to significant currency risk.

(b) Interest rate risk

Interest rate risk is the risk that the society's investments will change in fair value due to future fluctuations in market interest rates. The fair value of the investments, and the income they generate, varies as market interest rates vary. All other financial instruments are non-interest bearing. The society mitigates this risk by monitoring interest rates.

(c) Other price risk

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk). The society is not exposed to significant other price risk.

18. Impact of accounting for government contributions in accordance with the accounting requirements of section 23.1 of the Budget Transparency and Accountability Act

As disclosed in note 3(a), section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia and its related regulations require the society to recognize restricted contributions into revenue as the related expenses are incurred. As these contributions do not contain stipulations that create a liability for the society, Canadian PSAS would require these contributions be recognized as revenue in the period when authorized and all eligibility criteria are met.

The impact of this accounting policy difference on these financial statements is as follows:

Date	Impact	Amount
March 31, 2014	increase in accumulated surplus and decrease in deferred contributions	$ 630,553
Year ended March 31, 2015	increase in annual deficit	$ (186,863)
March 31, 2015	increase in accumulated surplus and decrease in deferred contributions	$ 443,690
Year ended March 31, 2016	increase in annual deficit	$ (443,690)
March 31, 2016	increase in accumulated surplus and decrease in deferred contributions	$ 0

19. Measurement uncertainty

Program area		Amount reported	Measurement uncertainty	Range
Tariff accrual (*note 5b*)	Min	$ 10,956,000	$ (1,095,600)	$ 9,860,400
	Max	$ 10,956,000	$ 1,095,600	$ 12,051,600
Tariff and transcript expenses (*note 11*)	Min	$ 44,952,377	$ (1,095,600)	$ 43,856,777
	Max	$ 44,952,377	$ 1,095,600	$ 46,047,977

Variability in the tariff accrual arises from the rate at which cases proceed and changes in the average cost per case. In management's opinion, the tariff accrual and corresponding tariff expenses could change within a range of +/- 10%.

During the year ended March 31, 2016, the society engaged an independent actuarial firm to review the tariff accrual model. The review concluded that, in the aggregate, the tariff model remains appropriate for determining the amount to be accrued. The next review will be in January 2019 with the results reported in the March 31, 2019 financial statements.

20. Corresponding figures

Certain corresponding figures have been reclassified to conform to the current year's presentation.

Schedule 1

Tangible capital assets

Cost

	Balance, beginning of year	2016 Additions	2016 Deletions	Balance, end of year
Furniture	$ 1,107,829	$ —	—	**$ 1,107,829**
Equipment	525,765	—	—	**525,765**
Computer equipment	984,388	23,452	—	**1,007,840**
Computer software	2,150,152	205,179	—	**2,355,331**
Client Information System	3,995,615	262,589	—	**4,258,204**
Case Management System	1,126,527	—	$ (1,126,527)	**0**
Leasehold improvements	2,613,401	—	—	**2,613,401**
Total	$ 12,503,677	$ 491,220	$ (1,126,527)	**$ 11,868,370**

Accumulated amortization

	Balance, beginning of year	2016 Additions	2016 Deletions	Balance, end of year
Furniture	$ (882,640)	$ (53,638)	—	**$ (936,278)**
Equipment	(513,201)	(6,686)	—	**(519,887)**
Computer equipment	(907,267)	(59,073)	—	**(966,340)**
Computer software	(2,044,670)	(38,264)	—	**(2,082,934)**
Client Information System	—	(425,820)	—	**(425,820)**
Case Management System	(1,126,527)	—	$ 1,126,527	**0**
Leasehold improvements	(1,810,576)	(190,509)	—	**(2,001,085)**
Total	$ (7,284,881)	$ (773,990)	$ 1,126,527	**$ (6,932,344)**

Net book value

	2016	2015
Furniture	**$ 171,551**	$ 225,189
Equipment	**5,878**	12,564
Computer equipment	**41,500**	77,121
Computer software	**272,397**	105,482
Client Information System	**3,832,384**	3,995,615
Case Management System	—	—
Leasehold improvements	**612,316**	802,825
Total	**$ 4,936,026**	$ 5,218,796

Appendix A – Crown Corporations Mandate and Actions Summary

In the 2015/16 Mandate Letter from the minister responsible, the Legal Services Society received direction on strategic priorities for the 2015/16 fiscal year. These priorities and the Crown corporation's resulting actions are summarized below:

Mandate Letter Direction	Crown Corporation's Action
1. Continue implementation of the new Client Information System (CIS), within the budget approved by the LSS board on January 15, 2015, to improve delivery and management of LSS services.	• Engaged in a process to identify, prioritize, and address issues with CIS post-launch • Continued change management processes with both internal and external users • Developed a comprehensive project to systematically improve four specific CIS-related workflows • Redeveloped Business Intelligence (BI) systems to accommodate both legacy and newly available data
2. Implement, monitor, and evaluate the five Justice Innovation Transformation Initiatives (JITI) projects.	• All pilots were fully implemented and subjected to several quality improvement cycles • Conducted formative evaluations on all pilots, with findings used for quality improvement
3. Work with the Ministry of Justice, the judiciary, and other key provincial and national stakeholders to identify drivers of and systemic and sustainable solutions to the increasing costs and complexity of large criminal cases.	• LSS representatives participated in a working group focused on the management of large criminal cases (the Canadian Institute for the Administration of Justice's Roundtable on Complex Criminal Trials)